

Apply for a change of tax class for single parents

As a single parent with at least one child in the household who is entitled to child allowance or child benefit, you can apply for the tax relief amount for single parents and thus for tax class 2.

Competent Department

- [Finanzamt Bremen](#)
- [Finanzamt Bremerhaven](#)

Basic information

As a single parent, you can apply for tax class 2 so that the relief amount for single parents is already taken into account in the monthly income tax deduction.

You meet the requirements for the relief amount for single parents if your household includes at least one child for whom you are entitled to the child allowance or child benefit and you live alone in your household with this child or these children.

The relief amount for single parents is EUR 4,260 per calendar year for one child. For the second and each additional child, this amount increases by EUR 240 per child and year.

In tax class 2, the relief amount of EUR 4,260 is only taken into account for one child, even if you have several eligible children. You must apply separately to your tax office for the increased amount of EUR 240.00 for the second and each additional child.

Tax class 2 is taken into account from the beginning of the month in which the conditions for taking into account the tax relief amount for single parents are met for the first time.

When your child reaches the age of 18, tax class 2 is automatically terminated and changed to tax class 1 in the following month. If you are still entitled to the child allowance or child benefit for your adult child, tax class 2 can also be granted; this requires a new application for income tax reduction at your local tax office.

You are only entitled to tax class 2 for each full calendar month in which you meet the requirements. If you no longer meet the requirements to qualify for the tax relief for single parents, you must inform your local tax office immediately. The requirement for tax class 2

no longer applies, for example, if you establish a marriage-like relationship and therefore no longer live alone in the household with your child or children.

Requirements

- You are single and your household includes at least one child for whom you are entitled to a tax-free allowance for children or child benefit.
- Furthermore, you must not share a household and joint economic management with another adult person for whom you are not entitled to a tax-free allowance for children or child benefit.

What documents do I need?

- None.

Procedure

In order for the relief amount for single parents to be taken into account in the income tax deduction procedure, you must submit an application to your local tax office:

Online via the ELSTER portal:

- You can submit the declaration to the tax office online via ELSTER.
- ELSTER is a barrier-free and platform-independent access to the electronic services of the tax administration.
- You need a certificate for the electronically authenticated transmission. You will receive this following your registration on ELSTER.
- Please note that the registration process can take up to 2 weeks

Written application:

- Complete the form "Application for income tax reduction and for income tax deduction features". You can find the application form under "Further information" - "Forms".
- For the declaration, you must also complete the "Anlage Kind" (child annex) contained there for the respective year.
- Complete the application on the electronic terminal or print it out by hand and sign it.
- Send the application and attachments by post to your local tax office.
- You will receive a notification.

Please note:

- This also applies if tax class II was automatically terminated when your child reached the age of 18 and changed to tax class I in the following month and the conditions for taking the tax relief amount into account are still met.
- If it is not possible or desirable for you to take the relief amount for single parents into account in the income tax deduction procedure, you can also claim it in your income tax return.

Legal bases

- [§ 38b Einkommensteuergesetz \(EStG\)](#)
- [§ 24b Einkommensteuergesetz \(EStG\)](#)

What deadlines must be paid attention to?

The general limitation periods for the submission of tax returns apply, unless the relief amount has already been claimed in the income tax deduction procedure.

The responsible tax office must be notified immediately if the conditions for taking into account the relief amount for single parents cease to apply

How long does it take to process

Processing usually takes place immediately after receipt.

What are the costs?

None.